

## ماهية حوكمة الشركات

### The Essence of Corporate Governance

د. ج. حسين عبد القادر معروف

كلية القانون  
جامعة البصرة

د. ج. هاشم رمضان الجبرائلي

كلية القانون  
جامعة الشرق الأوسط- الأردن

### المستخلص

#### Abstract

The system of Corporate Governance is a new slogan that many countries adopt and work on for it is a part of the economic globalization system. Some global organizations started hard and continuous work to set global rules for Corporate Governance to be adopted by countries, especially the developing ones for their economic benefits. Adopting these rules can bring the foreign and local investments. This system affirms the principals of transparency of dealing with companies and makes them work according to certain rules and under the supervision of monitoring





institutions to help them not to commit any mistakes that will affect the national economy.

Iraq is badly in need for such rules for it is about to start a big investment process which, in turn, needs a legislations of new rules that facilitate the investment process, such as the investment law, the companies law, credit market law, and the banks law. To be fixed to Corporate Governance rules will facilitate the application of these rules correctly to serve Iraqi economy.

## مقدمة

:

:

## ثانيا: أسباب اختيار موضوع البحث

:

-

-

:



( - )

( )



### ثالثاً: أغراض البحث:

:

-

-

-

### رابعاً: هيكلية البحث

:

:

:

:

:

:

:

### المبحث الأول

### التعريف بحوكمة الشركات





## المطلب الأول: تعريف حوكمة الشركات

((corprate Governance))

( )

(( Governance))

.((Good Governor ))

( )

(( ))

.<sup>( )</sup>((Corprate Governance))

.<sup>( )</sup>((Corprate Governance Encyclopedia))

-:

)

:



( - )

( )



.<sup>( )</sup>((

)

.<sup>( )</sup>((

( )

)

.((

( )

)

( )

( )

.((

**ثانياً: آراء الكتاب والباحثين فيما يتعلق بتعريف حوكمة الشركات**

)

( )

.((

)

( )

.((





( )

-:

-:

-:

) ( )

(( )

(( )) ( )

(( )) ( )  
)) ( )  
)) ( )  
((

:

أولاً:

( )



( - )

( )



-:

:

:

:

:

:

:

:

:

**المطلب الثاني: دوافع تبني نظام حوكمة الشركات**





:

:

:

( )

(PaperProfit)

( )

(BCCI)

( )

( )





( - )

( )



( )

(Cadbury Commission)

(king Commission)

(Vienot)

( )

**ثانيا : الدوافع الداخلية :**

:

( )

( ) (Insiders)





: (Information Asymmetry )

( )

( )

( )

(( )

( )



( - )

( )



( )

(Corporate Governance)

Control)

( )

**المبحث الثاني**

**مبادئ حوكمة الشركات وتطبيقاتها في بعض الدول العربية**

:

(Cipe)

(OECD)

(Iosco)

(Basil committee)

(OECD)

:

( )

( )

( )





( )

( )

**المطلب الأول**

**المبادئ المتعلقة بمجلس الإدارة**

:

:

:

:



( - )

( )

..

..



-

-

-

-

( )

:

( )

:

( )

( )

( / )

( )

:

( / / )

/ / ( / )

)

( )

//





( )((

:

:

:

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

( )



( - )

( )

..

..



( )

( )

( )

:

-

-

:

( )

( )

( )

-

:

-

-

-

-

-

)

( )

.(





) ( / )

.(

( / )

:

-

-

-

-

-

( / )

( / )

)) ( / )

..((...





( - )

( )



( )

( )

### ثالثاً: مبدأ مسؤولية مجلس الإدارة

:

- 
- 
- 
- 
- 

( )

( )

: ( )

- 
- 
- 
- 
- 





-

-

( )

( - )

:

( )

-

-

( )

-

( )

-

( )

## المطلب الثاني المبادئ المتعلقة بأصحاب المصالح

:

( )



( - )

( )



:

:

:

:

-

-

-

-

-

:

:

-

( )

:

-

-

-

-

( )

:

-





-

-

-

(% )

-

-

( )

-

-

-

-

-

( )

:

-

-

( )

-



( - )

( )



( )

( )

:

:

-

-

-

-

-

-

-

( )





( )

( )

( )

( )

...

((

( )

( )

( )

( )

( ) ( )

( ) ( )



( - )

( )

..

..



( / )

)

.((

( / )

)

.((

:

-

-

-

-

-

-

( )

( )

: -

-

-





-

-

-

( )

-

)

((.....-

( ) ( )

(( ))

( / )

( )

. ( / / )





( - )

( )



**خاتمة**

(( ))

-:

**أولاً: النتائج**

-

-

-

-

-

**ثانياً: التوصيات**

-

-



### الهوامش

(

(

( )

(( ))

) . ( )

( ) ..

.www.cipe-arabia.org

( )

.. / / ( )

www.encycogov.com (

. www.OECD.org (

(

)).

..(( / /



( - ) ( ) . . . .



( / ) ( / ) . / /

.(  
.(

. www.jc dr.com  
.(

ww.infotech

accountants.com

David. A. Brown, Fostering confidence for Minority Shareholders, a ( paper presented to A conference held in Dubai, November, 2006, p.3.

(  
(

[.www.saaaid.net](http://www.saaaid.net)

Dr. Nasser saidi, To ward Sound and Efficient Financial Markets, A ( paper Presented to A conference held in Dubai, in November, 2005, p.2.

.(  
(

/

www.islamonline.net

(  
(

Cornelius, p.k, corporate Governance and capital Flows in Globel Economy, Oxford, The world Economic forum, 2003, p.45.

Cornelius, Op.cit, p.45. (

Dr. Nasser, Op.cit, p.4. (





Dr. Nasser, Op.cit, p.4. (

. (

cipe

: (

:(cinsiders) (

(

CIPE

.www.cipe-egypt,org

David A. Brown, Op.Cit.p4. (

David A. Brown, Op.Cit.p4. (

(

David A. Brown, Op.Cit.p5. (

(

Dr. Nasser, Op.cit, p.5. (

) CIPE (

(

) ( )



( - )

( )



.(

. www.OECD.org

(

(

( )

( )

( )

( )

( )

( )

. :

www.albayan.ae/servlet/satellite.

(

( )

: (

(CIPE)

..

(

www.state.gov/journals/ites

(

( )

)

( / )

.(





www.OECD.org

(

:

(

( )

:

(

( )

( )

)

( )

(

-:

.((

)

( )

-:



( - )

( )



-

-

-

-

-

-

((

)

( )

(

(% )

(% )

.www.OECD.org

(

( / )

(

( )

( )

-:

(





.( / )

.( )

. / : (

. / : (

. / : (

. / : (

( )

( ) (

))

.(

. ( ) (

. ( ) (

. ( ) (

. ( ) (

. ( ) (

( ) (

( / ) (

( / / ) (

( / / ) (

.www.OECD.org

.( ) (

))

(

.(

